



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: BOSCOBEL MUNICIPAL UTILITIES

Principal Office: 1006 WISCONSIN AVENUE  
BOSCOBEL, WI 53805

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** BOSCOBEL MUNICIPAL UTILITIES**Utility Address:** 1006 WISCONSIN AVENUE  
BOSCOBEL, WI 53805**When was utility organized?** 1/1/1899**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** ARLIE HARRIS**Title:** CITY ADMINISTRATOR**Office Address:**1006 WISCONSIN AVENUE  
BOSCOBEL, WI 53805**Telephone:** (608) 375 - 5002**Fax Number:** (608) 375 - 4750**E-mail Address:** aharris@wppisys.org

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** JOHN E VIG**Title:** MANAGING MEMBER**Office Address:** VIG & ASSOCIATES, LLC117 W. COURT STREET  
P.O. BOX 271  
VIROQUA, WI 54665**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:** jackv@frontiernet.net

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** LIONEL SCHLUMP**Title:** PRESIDENT OF UTILITY COMMITTEE**Office Address:**1006 WISCONSIN AVENUE  
BOSCOBEL, WI 53805**Telephone:** (608) 375 - 5002**Fax Number:** (608) 375 - 4750**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** JOHN E VIG**Title:** MANAGING MEMBER**Office Address:** VIG & ASSOCIATES, LLC

117 W. COURT STREET

P.O. BOX 271

VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:** jackv@frontiernet.net**Date of most recent audit report:** 2/10/2005**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2004

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MICHAEL REYNOLDS**Title:** CITY ENGINEER/DIRECTOR OF PUBLIC WORKS**Office Address:**

1006 WISCONSIN AVENUE

BOSCOBEL, WI 53805

**Telephone:** (608) 375 - 5002**Fax Number:** (608) 375 - 4750**E-mail Address:** mreynolds@wppisys.org

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**Name of utility commission/committee:** BOARD OF PUBLIC WORKS

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**Names of members of utility commission/committee:**

MR JEFF HANKE

MR PETER HUIBREGTSE

MR JOHN MCNAMEE

MR MIKE REYNOLDS

MR LIONEL SCHLUMP, PRESIDENT

MR JERRY WAGNER

MR ED WALTZ

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,750,998	2,684,073	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,472,855	2,236,459	<b>2</b>
Depreciation Expense (403)	171,531	185,652	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	142,791	142,959	<b>5</b>
<b>Total Operating Expenses</b>	<b>2,787,177</b>	<b>2,565,070</b>	
<b>Net Operating Income</b>	<b>(36,179)</b>	<b>119,003</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>(36,179)</b>	<b>119,003</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	18,934	18,021	<b>10</b>
Miscellaneous Nonoperating Income (421)	197,499	539	<b>11</b>
<b>Total Other Income</b>	<b>216,433</b>	<b>18,560</b>	
<b>Total Income</b>	<b>180,254</b>	<b>137,563</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(14,727)	0	<b>12</b>
Other Income Deductions (426)	16,928	15,581	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>2,201</b>	<b>15,581</b>	
<b>Income Before Interest Charges</b>	<b>178,053</b>	<b>121,982</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	29,527	37,223	<b>14</b>
Amortization of Debt Discount and Expense (428)	1,782	3,782	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>31,309</b>	<b>41,005</b>	
<b>Net Income</b>	<b>146,744</b>	<b>80,977</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,631,370	2,818,062	<b>20</b>
Balance Transferred from Income (433)	146,744	80,977	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	732,331	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	294,545	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,483,569</b>	<b>3,631,370</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	2,750,998		2,750,998	1
<b>Total (Acct. 400):</b>	<b>2,750,998</b>	<b>0</b>	<b>2,750,998</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	2,472,855		2,472,855	2
<b>Total (Acct. 401-402):</b>	<b>2,472,855</b>	<b>0</b>	<b>2,472,855</b>	
<b>Depreciation Expense (403):</b>				
Derived	171,531		171,531	3
<b>Total (Acct. 403):</b>	<b>171,531</b>	<b>0</b>	<b>171,531</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	142,791		142,791	5
<b>Total (Acct. 408):</b>	<b>142,791</b>	<b>0</b>	<b>142,791</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>(36,179)</b>	<b>0</b>	<b>(36,179)</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST EARNED ON TEMPORARY INVESTMENTS	18,934	0	<b>18,934 11</b>
<b>Total (Acct. 419):</b>	<b>18,934</b>	<b>0</b>	<b>18,934</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		139,488	<b>139,488 12</b>
Contributed Plant - Electric		58,011	<b>58,011 13</b>
NONE	0	0	<b>0 14</b>
<b>Total (Acct. 421):</b>	<b>0</b>	<b>197,499</b>	<b>197,499</b>
<b>TOTAL OTHER INCOME:</b>	<b>18,934</b>	<b>197,499</b>	<b>216,433</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(14,727)		<b>(14,727) 15</b>
NONE	0	0	<b>0 16</b>
<b>Total (Acct. 425):</b>	<b>(14,727)</b>	<b>0</b>	<b>(14,727)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		6,428	<b>6,428 17</b>
Depreciation Expense on Contributed Plant - Electric		10,500	<b>10,500 18</b>
NONE	0	0	<b>0 19</b>
<b>Total (Acct. 426):</b>	<b>0</b>	<b>16,928</b>	<b>16,928</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(14,727)</b>	<b>16,928</b>	<b>2,201</b>

**INTEREST CHARGES****Interest on Long-Term Debt (427):**

Derived	29,527		<b>29,527 20</b>
<b>Total (Acct. 427):</b>	<b>29,527</b>	<b>0</b>	<b>29,527</b>

**Amortization of Debt Discount and Expense (428):**

AMORTIZATION OF DEBT DISCOUNT	1,782		<b>1,782 21</b>
<b>Total (Acct. 428):</b>	<b>1,782</b>	<b>0</b>	<b>1,782</b>

**Amortization of Premium on Debt--Cr. (429):**

NONE	0		<b>0 22</b>
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Interest on Debt to Municipality (430):**

Derived	0		<b>0 23</b>
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 24
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 25
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>31,309</b>	<b>0</b>	<b>31,309</b>
<b>NET INCOME:</b>	<b>(33,827)</b>	<b>180,571</b>	<b>146,744</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	2,914,081	717,289	3,631,370 26
<b>Total (Acct. 216):</b>	<b>2,914,081</b>	<b>717,289</b>	<b>3,631,370</b>
<b>Balance Transferred from Income (433):</b>			
Derived	(33,827)	180,571	146,744 27
<b>Total (Acct. 433):</b>	<b>(33,827)</b>	<b>180,571</b>	<b>146,744</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 28
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
WATER - TO CORRECT 2003 CLOSING OF ACCOUNT 271	0	117,881	117,881 29
ELECTRIC - TO CORRECT 2003 CLOSING OF ACCOUNT 2	0	176,664	176,664 30
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>294,545</b>	<b>294,545</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 31
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 32
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>2,880,254</b>	<b>603,315</b>	<b>3,483,569</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	385,357	2,365,641	0	0	<b>2,750,998</b>	<b>1</b>
Less: interdepartmental sales	0	13,638	0	0	<b>13,638</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>385,357</b>	<b>2,352,003</b>	<b>0</b>	<b>0</b>	<b>2,737,360</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	65,173		<b>65,173</b>	<b>1</b>
Electric operating expenses	136,018		<b>136,018</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts			<b>0</b>	<b>8</b>
Electric utility plant accounts	19,884		<b>19,884</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>221,075</b>	<b>0</b>	<b>221,075</b>	

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

<b>Industry (a)</b>	<b>FTE (b)</b>	
Water	1.9	<b>1</b>
Electric	4.4	<b>2</b>
Gas		<b>3</b>
Sewer		<b>4</b>

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	6,803,931	6,490,933	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,348,734	3,181,572	<b>2</b>
<b>Net Utility Plant</b>	<b>3,455,197</b>	<b>3,309,361</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	736,219	703,560	<b>7</b>
<b>Total Other Property and Investments</b>	<b>736,219</b>	<b>703,560</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	494,186	468,502	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	184,791	229,491	<b>11</b>
Other Accounts Receivable (143)	14,415	11,486	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	28,286	30,463	<b>14</b>
Materials and Supplies (150)	77,194	76,990	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>798,872</b>	<b>816,932</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	11,136	12,918	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>11,136</b>	<b>12,918</b>	
<b>Total Assets and Other Debits</b>	<b>5,001,424</b>	<b>4,842,771</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	205,879	205,879	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	3,483,569	3,631,370	<b>23</b>
<b>Total Proprietary Capital</b>	<b>3,689,448</b>	<b>3,837,249</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	562,296	662,392	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	86,420	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>648,716</b>	<b>662,392</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	166,396	154,720	<b>28</b>
Payables to Municipality (233)	24,346	13,526	<b>29</b>
Customer Deposits (235)	3,394	2,684	<b>30</b>
Taxes Accrued (236)	140,861	134,349	<b>31</b>
Interest Accrued (237)	8,020	7,169	<b>32</b>
Other Current and Accrued Liabilities (238)	3,410	3,870	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>346,427</b>	<b>316,318</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	316,833	26,812	<b>36</b>
<b>Total Deferred Credits</b>	<b>316,833</b>	<b>26,812</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>5,001,424</b>	<b>4,842,771</b>	



**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	3,303,869	0	0	3,187,064	<b>1</b>
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,888,171	0	0	2,985,390	<b>2</b>
Utility Plant in Service - Contributed Plant (101.2)	614,143	0	0	297,482	<b>3</b>
Utility Plant Purchased or Sold (102)					<b>4</b>
Utility Plant in Process of Reclassification (103)					<b>5</b>
Utility Plant Leased to Others (104)					<b>6</b>
Property Held for Future Use (105)					<b>7</b>
Completed Construction not Classified (106)					<b>8</b>
Construction Work in Progress (107)				18,745	<b>9</b>
Utility Plant Acquisition Adjustments (108)					<b>10</b>
Other Utility Plant Adjustments (109)					<b>11</b>
<b>Total Utility Plant</b>	<b>3,502,314</b>	<b>0</b>	<b>0</b>	<b>3,301,617</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	794,974	0	0	2,226,706	<b>12</b>
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	130,043	0	0	197,011	<b>13</b>
<b>Total Accumulated Provision</b>	<b>925,017</b>	<b>0</b>	<b>0</b>	<b>2,423,717</b>	
<b>Net Utility Plant</b>	<b>2,577,297</b>	<b>0</b>	<b>0</b>	<b>877,900</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	748,561	2,122,885			<b>2,871,446</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	58,010	113,521			<b>171,531</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	4,206				<b>4,206</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
See footnote	117,881	176,664			<b>294,545</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>180,097</b>	<b>290,185</b>	<b>0</b>	<b>0</b>	<b>470,282</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	15,803	9,700			<b>25,503</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-105	117,881	176,664			<b>294,545</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>133,684</b>	<b>186,364</b>	<b>0</b>	<b>0</b>	<b>320,048</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>794,974</b>	<b>2,226,706</b>	<b>0</b>	<b>0</b>	<b>3,021,680</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>27</b>
If yes, what is the rate?						<b>28</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	123,615	186,511			<b>310,126</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	6,428	10,500			<b>16,928</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>6,428</b>	<b>10,500</b>	<b>0</b>	<b>0</b>	<b>16,928</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0	0			<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>130,043</b>	<b>197,011</b>	<b>0</b>	<b>0</b>	<b>327,054</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>27</b>
If yes, what is the rate?						<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other			67,457		67,457	67,359	2
<b>Total Electric Utility</b>					<b>67,457</b>	<b>67,359</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	67,457	67,359	1
Water utility	9,737	9,631	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>77,194</b>	<b>76,990</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1993 ISSUE	1,676	428	10,055	<b>1</b>
1998 ISSUE	106	428	1,081	<b>2</b>
<b>Total</b>			<b>11,136</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				<b>3</b>
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	205,879	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>205,879</b>	



**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1998 REFUNDING BONDS	11/30/1998	10/01/2008	4.34%	391,624	<b>1</b>
1993 JOINT REFUNDING BOND 1979 ISSUE	11/30/1998	10/01/2006	4.28%	170,672	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>562,296</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
WATER PROMISSORY NOTE	06/30/2004	06/30/2014	4.50%	34,576	1
ELECTRIC PROMISSORY NOTE	06/30/2004	06/30/2014	4.50%	51,844	2
<b>Total for Account 224</b>				<b>86,420</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	134,349	1
<b>Accruals:</b>		
Charged water department expense	64,137	2
Charged electric department expense	78,654	3
Charged sewer department expense	1,468	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>144,259</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	111,871	6
Social Security taxes	21,164	7
PSC Remainder Assessment	2,954	8
<b>Other (explain):</b>		
Wisconsin License Fee	1,758	9
<b>Total payments and other debits</b>	<b>137,747</b>	
<b>Balance end of year</b>	<b>140,861</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
1998 REFUNDING JOINT ELECTRIC AND WATERWORKS	2,691	9,897	10,762	1,826	2
1998 REFUNDING WATERWORKS	4,478	17,685	17,914	4,249	3
<b>Subtotal</b>	<b>7,169</b>	<b>27,582</b>	<b>28,676</b>	<b>6,075</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
2004 ELECTRIC	0	1,167		1,167	5
2004 WATER		778		778	6
<b>Subtotal</b>	<b>0</b>	<b>1,945</b>	<b>0</b>	<b>1,945</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>7,169</b>	<b>29,527</b>	<b>28,676</b>	<b>8,020</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
BOND DEPRECIATION FUNDS	545,381	3
BOND REDEMPTION AND RESERVE FUNDS	190,838	4
<b>Total (Acct. 125):</b>	<b>736,219</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	27,714	6
Electric	155,296	7
Sewer (Regulated)		8
<b>Other (specify):</b>		
ACCOUNTS RECEIVABLE TAX ROLL RELATED	1,781	9
<b>Total (Acct. 142):</b>	<b>184,791</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
WATER RECEIVABLES FROM BILLING ADJUSTMENT	3,456	12
MISCELLANEOUS WATER RECEIVABLES	75	13
MISCELLANEOUS ELECTRIC RECEIVABLES FOR SERVICE EXTENSIONS AND SUNDRY	10,884	14
<b>Total (Acct. 143):</b>	<b>14,415</b>	
<b>Receivables from Municipality (145):</b>		
PUBLIC FIRE PROTECTION AND AMOUNTS DUE FROM PRIOR YEARS	14,631	15
DUE FROM SEWER UTILITY FOR METER EXPENSES	13,655	16
<b>Total (Acct. 145):</b>	<b>28,286</b>	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO GENERAL FOR OPERATING EXPENSES	24,346	20
<b>Total (Acct. 233):</b>	<b>24,346</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	279,818	21
PUBLIC BENEFITS CHARGES AWAITING APPLICATION	37,015	22
<b>Total (Acct. 253):</b>	<b>316,833</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	2,858,692	2,957,119	0	0	<b>5,815,811</b>	<b>1</b>
Materials and Supplies	9,684	67,408	0	0	<b>77,092</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	771,767	2,174,795	0	0	<b>2,946,562</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	55,993	83,915	0	0	<b>139,908</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>2,040,616</b>	<b>765,817</b>	<b>0</b>	<b>0</b>	<b>2,806,433</b>	
Net Operating Income	20,134	(56,313)	0	0	<b>(36,179)</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>0.99%</b>	<b>-7.35%</b>	<b>N/A</b>	<b>N/A</b>	<b>-1.29%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE



**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year					<b>0</b>	<b>1</b>
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	117,881	176,664	0	0	<b>294,545</b>	<b>2</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>3</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	5,894	8,833			<b>14,727</b>	<b>4</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>111,987</b>	<b>167,831</b>	<b>0</b>	<b>0</b>	<b>279,818</b>	

## FINANCIAL SECTION FOOTNOTES

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### Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut

#### General footnotes

Credit of 117,881: To correct 2003 closing of Account 271.

Debit of 117,881: Compliance with September 2004 Commission Order in 05-us-105.

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### Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 145: done

Account 233: September and December expenses

Account 143: done

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### Signature Page (Page ii)

#### General footnotes

Vig & Associates, LLC

To the Mayor and Members of the  
Council of the City of Boscobel  
Boscobel, Wisconsin 53805

We have compiled the balance sheets of the City of Boscobel Municipal Electric and Water Utility as of December 31, 2004 and 2003, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates, LLC  
March 18, 2005

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	375,593	381,146	1
<b>Total Sales of Water</b>	<b>375,593</b>	<b>381,146</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	0	0	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	9,764	5,803	6
<b>Total Other Operating Revenues</b>	<b>9,764</b>	<b>5,803</b>	
<b>Total Operating Revenues</b>	<b>385,357</b>	<b>386,949</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	14,732	17,373	8
Water Treatment Expenses (630-635)	7,731	5,666	9
Transmission and Distribution Expenses (640-655)	80,132	32,347	10
Customer Accounts Expenses (901-904)	19,765	19,417	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	120,716	85,764	13
<b>Total Operation and Maintenance Expenses</b>	<b>243,076</b>	<b>160,567</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	58,010	56,797	14
Amortization Expense (404-407)		0	15
Taxes (408)	64,137	65,602	16
<b>Total Other Operating Expenses</b>	<b>122,147</b>	<b>122,399</b>	
<b>Total Operating Expenses</b>	<b>365,223</b>	<b>282,966</b>	
<b>NET OPERATING INCOME</b>	<b>20,134</b>	<b>103,983</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,046	47,339	150,807	4
Commercial	176	19,353	47,674	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,222</b>	<b>66,692</b>	<b>198,481</b>	
Private Fire Protection Service (462)	9		5,445	7
Public Fire Protection Service (463)	1		134,394	8
Other Sales to Public Authorities (464)	38	23,039	37,273	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,270</b>	<b>89,731</b>	<b>375,593</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	134,394	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>134,394</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges		5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>0</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	4,923	10
<b>Other (specify):</b>		
METER REPAIR	150	11
RECONNECT FEES	620	12
WATER METERS	615	13
BILLING ADJUSTMENT	3,456	14
<b>Total Other Water Revenues (474)</b>	<b>9,764</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	764	679	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	13,943	16,046	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	25	648	9
<b>Total Pumping Expenses</b>	<b>14,732</b>	<b>17,373</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)		0	10
Chemicals (631)	3,600	3,206	11
Operation Supplies and Expenses (632)	137	2,460	12
Maintenance of Water Treatment Plant (635)	3,994	0	13
<b>Total Water Treatment Expenses</b>	<b>7,731</b>	<b>5,666</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	16,704	14,805	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	44,687	718	16
Maintenance of Mains (651)	11,316	7,891	17
Maintenance of Services (652)	3,779	2,083	18
Maintenance of Meters (653)	1,881	3,162	19
Maintenance of Hydrants (654)	1,765	3,688	20
Maintenance of Other Plant (655)		0	21
<b>Total Transmission and Distribution Expenses</b>	<b>80,132</b>	<b>32,347</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	1,246	1,322	<b>22</b>
Accounting and Collecting Labor (902)	16,532	16,242	<b>23</b>
Supplies and Expenses (903)	1,987	1,853	<b>24</b>
Uncollectible Accounts (904)		0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>19,765</b>	<b>19,417</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	16,234	16,180	<b>27</b>
Office Supplies and Expenses (921)	11,865	15,549	<b>28</b>
Administrative Expenses Transferred--Credit (922)		0	<b>29</b>
Outside Services Employed (923)	3,558	5,108	<b>30</b>
Property Insurance (924)	4,934	6,390	<b>31</b>
Injuries and Damages (925)	3,272	3,787	<b>32</b>
Employee Pensions and Benefits (926)	72,342	34,230	<b>33</b>
Regulatory Commission Expenses (928)	66	0	<b>34</b>
Miscellaneous General Expenses (930)	3,230	1,340	<b>35</b>
Transportation Expenses (933)	1,561	1,763	<b>36</b>
Maintenance of General Plant (935)	3,654	1,417	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>120,716</b>	<b>85,764</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>243,076</b>	<b>160,567</b>	



**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
----------------------------------------------------------------------------

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		58,314	59,551	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,468	1,421	2
<b>Net property tax equivalent</b>		<b>56,846</b>	<b>58,130</b>	
Social Security		6,110	6,138	3
PSC Remainder Assessment		1,181	1,334	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>64,137</b>	<b>65,602</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.234021				3
County tax rate	mills		4.957952				4
Local tax rate	mills		9.978734				5
School tax rate	mills		9.521447				6
Voc. school tax rate	mills		2.173405				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.865559</b>				10
Less: state credit	mills		1.339736				11
<b>Net tax rate</b>	mills		<b>25.525823</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.978734</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.694852</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.673586</b>				17
<b>Total Tax Rate</b>	mills		<b>26.865559</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.806742</b>				19
<b>Total tax net of state credit</b>	mills		<b>25.525823</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.592764</b>				21
Utility Plant, Jan. 1	\$	3,303,869	3,303,869				22
Materials & Supplies	\$	9,631	9,631				23
<b>Subtotal</b>	\$	<b>3,313,500</b>	<b>3,313,500</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>3,313,500</b>	<b>3,313,500</b>				26
Assessment Ratio	dec.		0.854623				27
<b>Assessed Value</b>	\$	<b>2,831,793</b>	<b>2,831,793</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.592764</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>58,314</b>	<b>58,314</b>				30
Tax Equivalent per 1994 PSC Report	\$	50,896					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>58,314</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	14,285		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	87,293		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>101,578</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	194,248		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	26,545		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	100,096		17
Diesel Pumping Equipment (326)	3,415		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>324,304</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	12,920		23
<b>Total Water Treatment Plant</b>	<b>12,920</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			14,285	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			87,293	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	101,578	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			194,248	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			26,545	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			100,096	17
Diesel Pumping Equipment (326)			3,415	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	0	0	324,304	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			12,920	23
<b>Total Water Treatment Plant</b>	0	0	12,920	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	1,346		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	627,841		26
Transmission and Distribution Mains (343)	1,095,808	31,606	27
Fire Mains (344)	3,428		28
Services (345)	211,078	28,003	29
Meters (346)	166,879	2,498	30
Hydrants (348)	146,888	3,706	31
Other Transmission and Distribution Plant (349)	302		32
<b>Total Transmission and Distribution Plant</b>	<b>2,253,570</b>	<b>65,813</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	1,504		34
Office Furniture and Equipment (391)	5,404		35
Computer Equipment (391.1)	4,542		36
Transportation Equipment (392)	44,428	8,947	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	15,833		39
Laboratory Equipment (395)	602		40
Power Operated Equipment (396)	61,626		41
Communication Equipment (397)	2,903		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>136,842</b>	<b>8,947</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,829,214</b>	<b>74,760</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,829,214</b>	<b>74,760</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			1,346	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			627,841	26
Transmission and Distribution Mains (343)	8,253		1,119,161	27
Fire Mains (344)			3,428	28
Services (345)	3,500		235,581	29
Meters (346)	1,800		167,577	30
Hydrants (348)	2,250		148,344	31
Other Transmission and Distribution Plant (349)			302	32
<b>Total Transmission and Distribution Plant</b>	<b>15,803</b>	<b>0</b>	<b>2,303,580</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			1,504	34
Office Furniture and Equipment (391)			5,404	35
Computer Equipment (391.1)			4,542	36
Transportation Equipment (392)			53,375	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			15,833	39
Laboratory Equipment (395)			602	40
Power Operated Equipment (396)			61,626	41
Communication Equipment (397)			2,903	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>145,789</b>	
<b>Total utility plant in service directly assignable</b>	<b>15,803</b>	<b>0</b>	<b>2,888,171</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>15,803</b>	<b>0</b>	<b>2,888,171</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0



## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	334,324	116,888	27
Fire Mains (344)	0		28
Services (345)	99,769		29
Meters (346)	0		30
Hydrants (348)	40,562	22,600	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>474,655</b>	<b>139,488</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>474,655</b>	<b>139,488</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>474,655</b>	<b>139,488</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			451,212 27
Fire Mains (344)			0 28
Services (345)			99,769 29
Meters (346)			0 30
Hydrants (348)			63,162 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>614,143</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>614,143</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>614,143</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			8,798	8,798	1
February			7,851	7,851	2
March			8,286	8,286	3
April			7,938	7,938	4
May			9,369	9,369	5
June			8,471	8,471	6
July			8,954	8,954	7
August			8,645	8,645	8
September			8,943	8,943	9
October			8,292	8,292	10
November			11,029	11,029	11
December			11,940	11,940	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>108,516</b>	<b>108,516</b>	
Less: Water sold				89,731	13
Volume pumped but not sold				18,785	14
Volume sold as a percent of volume pumped				83%	15
Volume used for water production, water quality and system maintenance				6,450	16
Volume related to equipment/system malfunction				6,250	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				12,700	19
Volume pumped but unaccounted for				6,085	20
Percent of water lost				6%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				602	24
Date of maximum: 5/18/2004					25
Cause of maximum:					26
Filling 500,000 ground reservoir after cleaning and painting interior.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				104	27
Date of minimum: 5/2/2004					28
Total KWH used for pumping for the year				205,329	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
PARK STREET	2	715	16	1	No	<b>1</b>
WISCONSIN AVENUE	3	80	16	720,000	Yes	<b>2</b>
AIRPORT ROAD	4	120	16	1,080,000	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	2	3	4	<b>1</b>
Location	PARK STREET	WISCONSIN AVENUE	AIRPORT ROAD	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	R D	R D	R D	<b>4</b>
Pump Manufacturer	LAYNE	BARKER PEERLESS	NATIONAL PUMP	<b>5</b>
Year Installed	1956	1972	1984	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	600	500	750	<b>8</b>
Pump Motor or Standby Engine Mfr	A.O. SMITHWAY	US MOTORS	US MOTORS	<b>10</b>
Year Installed	1956	1972	1984	<b>11</b>
Type	OTHER	OTHER	OTHER	<b>12</b>
Horsepower	60	50	20	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>
				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	<b>3</b>
Year constructed	1939	1984	1998	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	<b>5</b>
Elevation difference in feet (See Headnote 3.)	155	35	215	<b>6</b>
Total capacity in gallons (actual)	200,000	500,000	400,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	<b>12</b>
Is a corrosion control chemical used (yes, no)?	N	N	N	<b>13</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>14</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.250	537	0	0	0	537
P	D	1.250	0	0	0	0	0
M	D	1.500	60	0	0	0	60
M	D	2.000	125	0	0	0	125
M	D	4.000	4,385	0	910	0	3,475
P	D	4.000	834	0	0	0	834
M	D	6.000	35,496	0	881	0	34,615
P	D	6.000	36,557	80	0	0	36,637
M	D	8.000	11,429	0	0	0	11,429
P	D	8.000	22,187	1,295	0	0	23,482
M	D	10.000	3,497	0	43	0	3,454
P	D	10.000	0	43			43
M	D	12.000	2,430	0	0	0	2,430
P	D	12.000	11,618	4,277	0	0	15,895
M	D	14.000	1,287	0	0	0	1,287
M	D	16.000	558	0	0	0	558
P	D	16.000	1,115	0	0	0	1,115
<b>Total Within Municipality</b>			<b>132,115</b>	<b>5,695</b>	<b>1,834</b>	<b>0</b>	<b>135,976</b>
<b>Total Utility</b>			<b>132,115</b>	<b>5,695</b>	<b>1,834</b>	<b>0</b>	<b>135,976</b>



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	871	0	35	0	836	34	1
P	0.750	3	0	0	0	3		2
P	1.000	4	0	0	0	4		3
M	1.000	472	41	0	0	513	119	4
P	1.250	2	0	0	0	2		5
M	1.250	3	0	0	0	3		6
P	1.500	4	0	0	0	4		7
M	1.500	14	0	0	0	14		8
P	2.000	10	0	0	0	10		9
M	2.000	18	0	0	0	18		10
M	3.000	3	0	0	0	3		11
P	4.000	4	0	0	0	4		12
M	4.000	2	0	0	0	2		13
M	6.000	1	0	0	0	1		14
P	6.000	3	0	0	0	3		15
M	8.000	1	0	0	0	1		16
P	8.000	1	0	0	0	1		17
P	12.000	1	0	0	0	1		18
<b>Total Utility</b>		<b>1,417</b>	<b>41</b>	<b>35</b>	<b>0</b>	<b>1,423</b>	<b>153</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,277	12	71	0	1,218	32	1
0.750	21	0	0	0	21	0	2
1.000	34	0	0	0	34	0	3
1.250	3	0	0	0	3	0	4
1.500	22	0	0	0	22	0	5
2.000	9	0	0	0	9	0	6
3.000	4	1	1	0	4	1	7
4.000	1	0	0	0	1	0	8
6.000	2	0	0	0	2	2	9
<b>Total:</b>	<b>1,373</b>	<b>13</b>	<b>72</b>	<b>0</b>	<b>1,314</b>	<b>35</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,025	125	0	17	0	51	1,218	1
0.750	17	3	0	1	0	0	21	2
1.000	4	23	0	4	0	3	34	3
1.250	0	2	0	1	0	0	3	4
1.500	0	18	0	4	0	0	22	5
2.000	0	3	0	6	0	0	9	6
3.000	0	1	0	3	0	0	4	7
4.000	0	1	0	0	0	0	1	8
6.000	0	0	0	2	0	0	2	9
<b>Total:</b>	<b>1,046</b>	<b>176</b>	<b>0</b>	<b>38</b>	<b>0</b>	<b>54</b>	<b>1,314</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	210	10	3		217	2
<b>Total Fire Hydrants</b>	<b>210</b>	<b>10</b>	<b>3</b>	<b>0</b>	<b>217</b>	
<b>Flushing Hydrants</b>						
	2				2	3
<b>Total Flushing Hydrants</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	219
Number of distribution system valves end of year:	432
Number of distribution valves operated during year:	270

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

INCREASE IN MAINTENANCE OF DISTRIBUTION RESERVOIRS AND STANDPIPES (650) WAS RELATED TO THE CLEANING AND PAINTING OF THE UTILITY'S RESERVOIR NUMBER 2.

INCREASE IN EMPLOYEE PENSIONS AND BENEFITS (926) WAS RELATED TO THE UTILITY REFINANCING IT'S UNFUNDED RETIREMENT LIABILITY WITH THE WISCONSIN RETIREMENT SYSTEM (\$34,576).

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### Pumping and Purchased Water Statistics (Page W-12)

#### General footnotes

Volume related to equipment/system malfunction: Cause was a major main break in November/December that did not surface to get fixed until January 2005.

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### Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Additions were financed by customer contribution and by utility funds.

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### Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

The financing of the services added were from Municipal funds.

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### Meters (Page W-19)

Explain program for replacing or testing meters 1" or smaller.

It is the program of the City to test these meters every 10 years. The City will increase their testing to ensure the meters of 1" or smaller are being tested every ten years.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

The City was unaware of the requirement to test these meters every two years, however they will be following this practice going forward.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	2,350,075	2,280,859	1
<b>Total Sales of Electricity</b>	<b>2,350,075</b>	<b>2,280,859</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	6,457	5,589	2
Miscellaneous Service Revenues (451)	332	30	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	5,740	5,740	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	3,037	4,906	7
Amortization of Construction Grants (457)	0	0	8
<b>Total Other Operating Revenues</b>	<b>15,566</b>	<b>16,265</b>	
<b>Total Operating Revenues</b>	<b>2,365,641</b>	<b>2,297,124</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-546)	1,879,169	1,772,883	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	72,713	77,480	11
Customer Accounts Expenses (901-904)	42,920	43,189	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	234,977	182,340	14
<b>Total Operation and Maintenance Expenses</b>	<b>2,229,779</b>	<b>2,075,892</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	113,521	128,855	15
Amortization Expense (404-407)		0	16
Taxes (408)	78,654	77,357	17
<b>Total Other Expenses</b>	<b>192,175</b>	<b>206,212</b>	
<b>Total Operating Expenses</b>	<b>2,421,954</b>	<b>2,282,104</b>	
<b>NET OPERATING INCOME</b>	<b>(56,313)</b>	<b>15,020</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	6,457	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>6,457</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NSF AND RECONNECTS	145	3
OTHER REVENUES	187	4
<b>Total Miscellaneous Service Revenues (451)</b>	<b>332</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		5
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE CONTRACTS	5,740	6
<b>Total Rent from Electric Property (454)</b>	<b>5,740</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		7
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
RECONNECTS	1,720	8
OTHER MISCELLANEOUS REVENUES	1,317	9
<b>Total Other Electric Revenues (456)</b>	<b>3,037</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		10
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (545)	1,879,169	1,772,883	15
Other Expenses (546)		0	16
<b>Total Other Power Supply Expenses</b>	<b>1,879,169</b>	<b>1,772,883</b>	
<b>Total Power Production Expenses</b>	<b>1,879,169</b>	<b>1,772,883</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>TRANSMISSION EXPENSES</b>			
Maintenance of Transmission Plant (553)		0	<b>19</b>
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision Expenses (560)		0	<b>20</b>
Line and Station Labor (561)	11,539	8,847	<b>21</b>
Line and Station Supplies and Expenses (562)	24,551	23,679	<b>22</b>
Street Lighting and Signal System Expenses (565)	3,565	4,969	<b>23</b>
Meter Expenses (566)		0	<b>24</b>
Customer Installations Expenses (567)		0	<b>25</b>
Miscellaneous Distribution Expenses (569)		0	<b>26</b>
Maintenance of Structures and Equipment (571)	190	299	<b>27</b>
Maintenance of Lines (572)	27,115	34,919	<b>28</b>
Maintenance of Line Transformers (573)	615	2,700	<b>29</b>
Maintenance of Street Lighting and Signal Systems (574)		0	<b>30</b>
Maintenance of Meters (575)	5,138	1,632	<b>31</b>
Maintenance of Miscellaneous Distribution Plant (576)		435	<b>32</b>
<b>Total Distribution Expenses</b>	<b>72,713</b>	<b>77,480</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	18,553	17,356	<b>33</b>
Accounting and Collecting Labor (902)	22,135	23,966	<b>34</b>
Supplies and Expenses (903)	2,232	1,867	<b>35</b>
Uncollectible Accounts (904)		0	<b>36</b>
<b>Total Customer Accounts Expenses</b>	<b>42,920</b>	<b>43,189</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>37</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	



**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	27,179	27,775	<b>38</b>
Office Supplies and Expenses (921)	17,256	22,798	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		0	<b>40</b>
Outside Services Employed (923)	4,278	9,267	<b>41</b>
Property Insurance (924)	8,090	8,806	<b>42</b>
Injuries and Damages (925)	4,358	5,799	<b>43</b>
Employee Pensions and Benefits (926)	146,040	78,478	<b>44</b>
Regulatory Commission Expenses (928)		0	<b>45</b>
Miscellaneous General Expenses (930)	11,641	9,840	<b>46</b>
Transportation Expenses (933)	5,962	5,307	<b>47</b>
Maintenance of General Plant (935)	10,173	14,270	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>234,977</b>	<b>182,340</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,229,779</b>	<b>2,075,892</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
----------------------------------------------------------------------------

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>This Year (c)</b>	<b>Last Year (d)</b>	
Property Tax Equivalent		60,069	60,069	<b>1</b>
Social Security		15,055	13,532	<b>2</b>
Wisconsin Gross Receipts Tax		1,758	1,755	<b>3</b>
PSC Remainder Assessment		1,772	2,001	<b>4</b>
Other (specify): NONE			0	<b>5</b>
<b>Total tax expense</b>		<b>78,654</b>	<b>77,357</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

<b>Particulars (a)</b>	<b>Units (b)</b>	<b>Total (c)</b>	<b>County A (d)</b>	<b>County B (e)</b>	<b>County C (f)</b>	<b>County D (g)</b>	
County name			Grant				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.234021				3
County tax rate	mills		4.957952				4
Local tax rate	mills		9.978734				5
School tax rate	mills		9.521447				6
Voc. school tax rate	mills		2.173405				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.865559</b>				10
Less: state credit	mills		1.339736				11
<b>Net tax rate</b>	mills		<b>25.525823</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.978734</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.694852</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.673586</b>				17
<b>Total Tax Rate</b>	mills		<b>26.865559</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.806742</b>				19
<b>Total tax net of state credit</b>	mills		<b>25.525823</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.592764</b>				21
Utility Plant, Jan. 1	\$	<b>3,187,064</b>	3,187,064				22
Materials & Supplies	\$	<b>67,359</b>	67,359				23
<b>Subtotal</b>	\$	<b>3,254,423</b>	<b>3,254,423</b>				24
Less: Plant Outside Limits	\$	<b>84,202</b>	84,202				25
<b>Taxable Assets</b>	\$	<b>3,170,221</b>	<b>3,170,221</b>				26
Assessment Ratio	dec.		0.854623				27
<b>Assessed Value</b>	\$	<b>2,709,344</b>	<b>2,709,344</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.592764</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>55,793</b>	<b>55,793</b>				30
Tax Equivalent per 1994 PSC Report	\$	60,069					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>60,069</b>					34

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	0	0	0
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	0	0	0
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	0	0	0

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	30,295		29
Overhead Conductors and Devices (356)	72,095		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>102,390</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	4,287		34
Structures and Improvements (361)	0		35
Station Equipment (362)	771,835		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	203,057	8,341	38
Overhead Conductors and Devices (365)	224,735	1,691	39
Underground Conduit (366)	6,821	500	40
Underground Conductors and Devices (367)	346,224	12,975	41
Line Transformers (368)	436,446	18,402	42
Services (369)	53,768	5,256	43
Meters (370)	120,407	4,107	44
Installations on Customers' Premises (371)	5,962		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	197,026	6,549	47
<b>Total Distribution Plant</b>	<b>2,370,568</b>	<b>57,821</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	7,207		48
Structures and Improvements (390)	66,742		49
Office Furniture and Equipment (391)	9,396		50
Computer Equipment (391.1)	9,024		51
Transportation Equipment (392)	145,342	8,421	52
Stores Equipment (393)	1,634		53
Tools, Shop and Garage Equipment (394)	15,019		54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION PLANT</b>				
Land and Land Rights (350)			0	25
Structures and Improvements (352)			0	26
Station Equipment (353)			0	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			30,295	29
Overhead Conductors and Devices (356)			72,095	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>102,390</b>	
<b>DISTRIBUTION PLANT</b>				
Land and Land Rights (360)			4,287	34
Structures and Improvements (361)			0	35
Station Equipment (362)			771,835	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)			211,398	38
Overhead Conductors and Devices (365)			226,426	39
Underground Conduit (366)			7,321	40
Underground Conductors and Devices (367)			359,199	41
Line Transformers (368)	9,200		445,648	42
Services (369)			59,024	43
Meters (370)	500		124,014	44
Installations on Customers' Premises (371)			5,962	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)			203,575	47
<b>Total Distribution Plant</b>	<b>9,700</b>	<b>0</b>	<b>2,418,689</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			7,207	48
Structures and Improvements (390)			66,742	49
Office Furniture and Equipment (391)			9,396	50
Computer Equipment (391.1)			9,024	51
Transportation Equipment (392)			153,763	52
Stores Equipment (393)			1,634	53
Tools, Shop and Garage Equipment (394)			15,019	54

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	6,482		55
Power Operated Equipment (396)	189,919		56
Communication Equipment (397)	5,125		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>455,890</b>	<b>8,421</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,928,848</b>	<b>66,242</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>2,928,848</b>	 <b>66,242</b>	



**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			6,482 55
Power Operated Equipment (396)			189,919 56
Communication Equipment (397)			5,125 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>464,311</b>
<b>Total utility plant in service directly assignable</b>	<b>9,700</b>	<b>0</b>	<b>2,985,390</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>9,700</b>	<b>0</b>	<b>2,985,390</b>

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	0	0	0
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	0	0	0
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	0	0	0

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	539		38
Overhead Conductors and Devices (365)	49,553		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	0	37,593	41
Line Transformers (368)	75,955	1,673	42
Services (369)	132,169		43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	0		47
<b>Total Distribution Plant</b>	<b>258,216</b>	<b>39,266</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			539 38
Overhead Conductors and Devices (365)			49,553 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			37,593 41
Line Transformers (368)			77,628 42
Services (369)			132,169 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
<b>Total Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>297,482</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>258,216</b>	<b>39,266</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>258,216</b>	 <b>39,266</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>297,482</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>297,482</b>

**TRANSMISSION AND DISTRIBUTION LINES**

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)	1		1		0 1	
7.2/12.5 kV (12kV)	27	2			29 2	
14.4/24.9 kV (25kV)					0 3	
Other:						
NONE					0 4	
Underground Lines						
2.4/4.16 kV (4kV)					0 5	
7.2/12.5 kV (12kV)					0 6	
14.4/24.9 kV (25kV)					0 7	
Other:						
NONE					0 8	
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)					0 9	
7.2/12.5 kV (12kV)					0 10	
14.4/24.9 kV (25kV)					0 11	
Other:						
NONE					0 12	
Underground Lines						
2.4/4.16 kV (4kV)					0 13	
7.2/12.5 kV (12kV)					0 14	
14.4/24.9 kV (25kV)					0 15	
Other:						
NONE					0 16	
Transmission System						
Pole Lines						
34.5 kV					0 17	
69 kV	1				1 18	
115 kV					0 19	
138 kV					0 20	
Other:						
NONE					0 21	
Underground Lines						
34.5 kV					0 22	
69 kV					0 23	
115 kV					0 24	
138 kV					0 25	
Other:						
NONE					0 26	



**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
<b>Total</b>	<b>0</b> 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
<b>Total</b>	<b>0</b> 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
<b>Total</b>	<b>0</b> 13
<b>Total customers on rural lines at end of year</b>	<b>0</b> 14

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	6,666	Tuesday	01/06/2004	19:00	3,756
February	02	6,378	Wednesday	02/04/2004	09:00	3,414
March	03	6,065	Thursday	03/11/2004	19:00	3,494
April	04	5,905	Thursday	04/29/2004	14:00	3,186
May	05	6,869	Thursday	05/20/2004	15:00	3,369
June	06	8,234	Wednesday	06/09/2004	15:00	3,657
July	07	8,665	Tuesday	07/20/2004	17:00	3,984
August	08	8,552	Tuesday	08/03/2004	16:00	3,682
September	09	7,888	Thursday	09/02/2004	17:00	3,599
October	10	5,981	Friday	10/29/2004	13:00	3,335
November	11	6,433	Tuesday	11/30/2004	19:00	3,330
December	12	6,856	Wednesday	12/22/2004	19:00	3,741
<b>Total</b>		<b>84,492</b>				<b>42,547</b>

**System Name** Wisconsin Public Power, Inc.

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	WISCONSIN PUBLIC POWER INC

**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
<b>Total Generation</b>		<b>0</b>	7
Purchases		42,547	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	<b>0</b>	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	<b>0</b>	14
<b>Total Source of Energy</b>		<b>42,547</b>	15
			16
<b>Disposition of Energy</b>			17
Sales to Ultimate Consumers (including interdepartmental sales)		40,796	18
Sales For Resale			19
<b>Energy Used by the Company (excluding station use):</b>			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
<b>Total Used by Company</b>		<b>0</b>	23
<b>Total Sold and Used</b>		<b>40,796</b>	24
<b>Energy Losses:</b>			25
Transmission Losses (if applicable)			26
Distribution Losses		1,751	27
<b>Total Energy Losses</b>		<b>1,751</b>	28
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>4.1154%</b>	29
<b>Total Disposition of Energy</b>		<b>42,547</b>	30

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	1,425	11,566	1
<b>Total Sales for Residential Sales</b>		<b>1,425</b>	<b>11,566</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL	CG-1	287	7,152	2
LARGE POWER COMMERCIAL	CP-1	7	2,724	3
LARGE POWER COMMERCIAL	CP-2	8	18,796	4
<b>Total Sales for Commercial &amp; Industrial</b>		<b>302</b>	<b>28,672</b>	
<b>Public Street &amp; Highway Lighting</b>				
MUNICIPAL POWER	MP-1	4	205	5
MUNICIPAL STREET LIGHTS	MS-1	8	353	6
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>12</b>	<b>558</b>	
<b>Sales for Resale</b>				
NONE				7
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,739</b>	<b>40,796</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		737,274	49,302	<b>786,576</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>737,274</b>	<b>49,302</b>	<b>786,576</b>	
		459,794	32,347	<b>492,141</b>	<b>2</b>
8,374	11,269	131,374	12,428	<b>143,802</b>	<b>3</b>
41,658	47,676	778,523	88,832	<b>867,355</b>	<b>4</b>
<b>50,032</b>	<b>58,945</b>	<b>1,369,691</b>	<b>133,607</b>	<b>1,503,298</b>	
		12,971	667	<b>13,638</b>	<b>5</b>
		46,760	(197)	<b>46,563</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>59,731</b>	<b>470</b>	<b>60,201</b>	
				<b>0</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>50,032</b>	<b>58,945</b>	<b>2,166,696</b>	<b>183,379</b>	<b>2,350,075</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.
---------------------------------------------------------------------------------------------------------

Particulars (a)	(b)	(c)	
Name of Vendor	WPPI		1
Point of Delivery	BOSCOBEL		2
Type of Power Purchased (firm, dump, etc.)	FIRM		3
Voltage at Which Delivered	69000		4
Point of Metering	ASTSIDE SUBSTATION		5
Total of 12 Monthly Maximum Demands -- kW	84,492		6
Average load factor	68.9828%		7
Total Cost of Purchased Power	1,879,169		8
Average cost per kWh	0.0442		9
On-Peak Hours (if applicable)	7:00AM 21:00		10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January	1,760	1,996	12
February	1,615	1,799	13
March	1,768	1,725	14
April	1,602	1,584	15
May	1,549	1,821	16
June	1,880	1,777	17
July	1,930	2,054	18
August	1,869	1,813	19
September	1,776	1,823	20
October	1,574	1,762	21
November	1,607	1,723	22
December	1,872	1,869	23
<b>Total kWh (000)</b>	<b>20,802</b>	<b>21,746</b>	24
			25
			26
			27
	(d)	(e)	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
<b>Total kWh (000)</b>			52

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

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**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
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NONE



**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							
<b>Total</b>							<b>0</b>
							<b>1</b>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Prime Movers</b>						
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Type (Recip. or Turbine) (d)</b>	<b>Manufacturer (e)</b>	<b>RPM (f)</b>	<b>Rated HP Each Unit (g)</b>
NONE						
<b>Total</b>						<b>0</b>
						<b>1</b>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
					kW (n)	kVA (o)		
Total				0	0	0	0	0

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
		Total		0	0	0

1

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				
	(b)	(c)	(d)	(e)	(f)
Name of Substation	OWNTOWN1	OWNTOWN2	EASTSIDE		1
Voltage--High Side	69,000	69,000	69,000		2
Voltage--Low Side	4,160	12,470	12,470		3
Num. Main Transformers in Operation	2	1	1		4
Total Capacity of Transformers in kVA	4,000	10,000	10,000		5
Number of Spare Transformers on Hand					6
15-Minute Maximum Demand in kW	1,440	4,128	5,100		7
Dt and Hr of Such Maximum Demand	02/04/2004 09:00	08/03/2004 16:00	07/20/2004 17:00		8 9
Kwh Output	1,433,600	19,536,000	20,610,000		10

**SUBSTATION EQUIPMENT (continued)**

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	(l)
Name of Substation					13
Voltage--High Side					14
Voltage--Low Side					15
Num. of Main Transformers in Operation					16
Total Capacity of Transformers in kVA					17
Number of Spare Transformers on Hand					18
15-Minute Maximum Demand in kW					19
Dt and Hr of Such Maximum Demand					20
Kwh Output					21

**SUBSTATION EQUIPMENT (continued)**

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	(r)
Name of Substation					26
Voltage--High Side					27
Voltage--Low Side					28
Num. of Main Transformers in Operation					29
Capacity of Transformers in kVA					30
Number of Spare Transformers on Hand					31
15-Minute Maximum Demand in kW					32
Dt and Hr of Such Maximum Demand					33
Kwh Output					34

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,972	399	27,133	1
Acquired during year	102	20	722	2
<b>Total</b>	<b>2,074</b>	<b>419</b>	<b>27,855</b>	<b>3</b>
Retired during year	20	23	1,214	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>2,054</b>	<b>396</b>	<b>26,641</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,857	370	25,486	8
In utility's use	6			9
				10
Locked meters on customers' premises				11
In stock	191	26	1,155	12
<b>Total end of year</b>	<b>2,054</b>	<b>396</b>	<b>26,641</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	165	79,200	<b>1</b>
Sodium Vapor	250	67	92,527	<b>2</b>
<b>Total</b>		<b>232</b>	<b>171,727</b>	
<b>Ornamental</b>				
Sodium Vapor	150	147	168,756	<b>3</b>
<b>Total</b>		<b>147</b>	<b>168,756</b>	
<b>Other</b>				
Sodium Vapor	100	24	11,520	<b>4</b>
Sodium Vapor	150	1	1,148	<b>5</b>
<b>Total</b>		<b>25</b>	<b>12,668</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

**For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.**

INCREASE IN EMPLOYEE PENSIONS AND BENEFITS (926) WAS RELATED TO THE UTILITY REFINANCING IT'S UNFUNDED RETIREMENT LIABILITY WITH THE WISCONSIN RETIREMENT SYSTEM (\$51,844).

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